

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales · Charity number 1129781

Details

Status Registered

Legal form Other

Registered 2009-05-21

Register [View on the Charity Commission register](#)

Contact

Address 2-12 Westbourne Road
Luton
LU4 8JD

Phone 01582250986

Email info@lutoncentralmosque.org

Website <http://www.lutoncentralmosque.org/>

Activities

Objects: 1 TO MAINTAIN AND ADMINISTER THE MOSQUE AS A PLACE FOR RELIGIOUS WORSHIP IN ACCORDANCE WITH THE BELIEFS AND PRACTICES OF AHLE SUNNAT-WAL-JAMAAT BREHLVI THOUGHTS2 TO ADVANCE THE RELIGION OF ISLAM IN ACCORDANCE WITH THE BELIEFS AND PRACTICES OF AHLE SUNNAT-WAL-JAMAAT BREHLVI THOUGHTS3 TO ARRANGE FOR THE CONDUCT OF RELIGIOUS WORSHIP AND RELIGIOUS CEREMONIES RELATING TO BIRTHS, MARRIAGES AND DEATHS4 TO ADVANCE ISLAMIC EDUCATION AMONG THE WHOLE MUSLIM COMMUNITY OF LUTON BOTH CHILDREN AND ADULTS5 TO PROMOTE, BY SUCH MEANS AS ARE CHARITABLE RACIAL AND RELIGIOUS HARMONY AND TO FOSTER GOOD RELATIONS BETWEEN THE MUSLIMS OF LUTON AND OTHER RACIAL ETHNIC AND RELIGIOUS COMMUNITIES AND ORGANISATIONS

Activities: Religious and Cultural Activities

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** LUTON
- Luton

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,007,570	£645,202	£8,204,136	42
2023-12-31	£964,650	£613,920	£7,841,767	47
2022-12-31	£795,869	£513,698	£7,441,037	52
2021-12-31	£815,023	£397,685	£7,158,866	13
2020-12-31	£804,417	£587,560	£6,741,528	12

Trustees

Name	Role	Appointed
Mohammed Shafait	Chair	2018-10-14
Abdul Ghafoor		2024-07-07
Amjid Hussain		2022-11-06
Arif Khan		2022-11-06
Arshad Yasin		2022-11-06
Ifraz Iqbal		2022-11-06
Jawed Akhter Khan		2022-11-06
MUHAMMAD SAJID SARFRAZ		2023-03-22
Mahmud Ahmad		2023-07-02
Mohammed Arif		2022-11-06
Mohammed Asrar Sadiq		2022-11-06
Mohammed Qurban		2023-03-22
Mohammed Rizwan Basharat		2022-11-06
Mohammed Safeer Khan		2022-11-06
Mohammed Saleem		2018-10-14
Nisar Ahmed		2022-11-06
Nisar Mohammed		2023-03-22
Punno Khan		2022-11-06
Shaker Ali		2022-11-06
Tariq Ali Aziz		2022-11-06
Yasar Hussain		2022-11-06

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales - Charity number 1129781

Accounts

Registered Charity Number: 1129781

Financial
Statements
for the
year ended

December 31

2024

Islamic Cultural Society Luton Mosque

Report of the Trustees for the year ended 31 December 2024

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2024 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

Reference and Administrative Information

Charity Name Islamic Cultural Society Luton Mosque

Charity Registration Number 1129781

Principal Office 2 Westbourne Road
Luton
LU4 8JD

Custodians Mohammed Ayub
Mohammed Saghir Majid
Mumtaz Ali
Tahir Mahmood Malik

Principal Administrators Mohammed Shafait (President)
Ifraz Iqbal (Secretary)
Mohammed Saleem (Treasurer)

Trustees

Mohammed Shafait	Asrar Sadiq
Punno Khan	Shaker Ali
Mohammed Saleem	Safeer Khan
Amjid Hussain	Tariq Aziz
Yasar Hussain	Arshad Yasin
Nisar Ahmed	Arif Khan
Mohammed Rizwan	Usman Azim (Resigned 02.06.24)
Javed Akhter	Mohammed Arif
Mohammed Qurban	Mohammed Nisar
Sajid Sarfraz	Mahmud Ahmad
Abdul Ghafoor (Appointed 07.07.24)	Ifraz Iqbal

Accountants RCi Chartered Accountants and Business Advisors
59 Union Street, Dunstable
LU6 1EX

Bankers Barclays Bank plc
28 George Street, Luton
LU1 2AE

Islamic Cultural Society Luton Mosque

Structure, governance and management

Governing document

Islamic Cultural Society Luton Mosque is constituted as a charitable trust registered with Charity Commission on 21 May 2009 under charity registration number 1129781. Its constitution was established by an order of the High Court of Justice on 31 July 1997; as amended on 12 December 1999, 19 October 2008 and 26 April 2009.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and activities provided by the charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

Appointment of trustees

In accordance with the constitution the general members elect 21 trustees for periods of four years.

Objectives

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To arrange for the conduct of religious worship and religious ceremonies relating to births, marriages and death;
- To advance Islamic education among the whole Muslim community of Luton both children and adults;
- To promote by such means as are charitable, racial and religious harmony and to foster good relations between Muslims of Luton and other racial ethnic and religious communities and organizations.

Activities and achievements

How our activities deliver public benefit:

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

Islamic Cultural Society Luton Mosque

Religious activities

The Mosque provides facilities for prayers, worship and other activities associated with the Muslim faith. During the year under review, we offer a range of religious services and activities.

Prayers: The Mosque is open for prayers five times a day and is well attended throughout the week.

Festivals: The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, various Islamic events and Islamic awareness.

Community activity

- Health seminars and consultations
- Community Health classes and activities

Principal funding sources

The principal sources of funds for the centre are collections and donations from the membership and the general public.

Plans for the future period

The charity is currently in the process of constructing a new multi-purpose community center, designed to extend and enhance the facilities available to its members and the wider community. Following the planning permission obtained in the previous year, building work has now commenced on-site.

The new center will provide improved space for worship, education, community health initiatives, and social activities, supporting the charitable aims of promoting religious and community welfare. The trustees are monitoring progress closely to ensure that the project is delivered within budget and in line with health and safety and regulatory requirements.

Looking ahead, the trustees will continue to oversee the construction phase and will begin planning for the operational use of the new facilities once completed. This will include developing programs and services that maximize the benefit of the center to the local community.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

Islamic Cultural Society Luton Mosque

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Mohammed Shafait
President of Trustees

A handwritten signature in black ink, appearing to read 'M. Shafait', with a stylized flourish at the end.

Date: October 28th, 2025

Islamic Cultural Society Luton Mosque

Statement of Financial Activities
For the period 1 January 2024 to 31 December 2024

Particulars	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
Incoming resources				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		581,278	-	581,278
Others		395,692		395,692
Sub total		976,970	-	976,970
Investment income		30,600	-	30,600
Activities for generating funds		-	-	-
Income resources from charitable activities		-	-	-
Total incoming resources		1,007,570	-	1,007,570
Resources expended				
Cost of generating funds:		-	-	-
Charitable activities	4	645,202		645,202
Governance costs:		-	-	-
Total resources expended		645,202	-	645,202
Net movement in funds		362,368	-	362,368
Reconciliation of funds:				
Total funds brought forward		7,777,738	-	7,777,738
Total funds carried forward		8,140,106	-	8,140,106

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2024

Particulars	Note	Amount (£)	Amount (£)
Fixed assets			
Tangible assets	6		7,786,921
Current assets:			
Debtor less than a year		6,356	
Cash at bank and in hand		848,265	
Total Current assets		854,621	
Current liabilities			
Creditors falling due within one year	7	(326,164)	
Net current assets			528,457
Non Current Liabilities			
Creditors falling due after one year	8		(111,243)
Net assets			8,204,136
The funds of the charity:			
Unrestricted funds	10		8,204,136
General funds			
Total unrestricted funds			8,204,136
Restricted income funds			
Total charity funds:			8,204,136

The notes at pages 8 to 12 form part of these accounts.

Islamic Cultural Society Luton Mosque

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2024 £nil)

3. Incoming resources from voluntary income

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Friday collection	581,278	-	581,278
Other collection:			
Other collection	151,914	-	151,914
Madrasa Fees	106,686	-	106,686
Khidmat Rent	15,600	-	15,600
Fountain Bookshop rent	15,000	-	15,000
Gift Aid Claim	69,315	-	69,315
Other income	62,777	-	62,777
Employment Allowance	5,000	-	5,000
Total	1,007,570	-	1,007,570

Islamic Cultural Society Luton Mosque

4. Charitable activities support costs

Particulars	Charitable activities (£)
Wages & Salaries	378,371
Employer's PAYE & NI Contributions	21,341
Pension Contributions	308
Staff Training	5,558
Temporary Staff & Recruitment	1,767
Accountancy Fees	3,800
Legal and Professional Fees (Allowable)	7,757
Rates & Water	8,799
Light, Heat & Power	36,715
Motor & Travel Expense	7,325
Bank Charges	5,370
Depreciation Charge: Motor Vehicles	11,597
Depreciation Charge: Fixtures & Fittings	57,408
Advertising	1,648
Event Catering Expenses	30,703
General Insurance	11,733
Computer Expenses	1,014
Repairs & Maintenance	39,029
Stationery & Postage	1,118
Telephone, Fax & Internet	1,858
Books Purchased	3,841
Cleaning	2,754
Qari Service	2,100
Microphone	650
Fundraising expense	2637.5
	645,202

5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Islamic Cultural Society Luton Mosque

6. Fixed Assets: tangible assets

Particulars	Freehold property (£)	Motor Vehicle (£)	Fixtures and fittings (£)	Total (£)
Cost/value				
At 1 January 2024	6,775,018	99,707	564,962	7,222,749
Additions	622,705		10,472	633,177
Disposals			-	-
At 31 December 2024	7,397,723	99,707	575,434	8,072,865
Depreciation				
At 1 January 2024	-	27,779.52	189,159	216,939
Charge for year	-	11,597	57,408	69,005
on Disposals				-
At 31 December 2024	-	39,376	246,567	285,944
Net Book Value				
At 31 December 2024	7,397,723	60,331	328,867	7,786,921

7. Analysis of creditors falling due within one year

Particulars	Amount (£)
Paye	5,897
Accrued Expense	8,858
Qarz-e-Hasana	311,000
Pension provisions	408
Total	326,164

8. Analysis of creditors falling due after one year

Particulars	Amount (£)
Death Committee Deposits	53,905
Funeral Services Deposits	57,337
Total	111,243

9. Analysis of net assets between funds

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Fixed assets	7,786,921	-	7,786,921
Current assets	854,621	-	854,621
Current liabilities	(326,164)	-	(326,164)
Non Current liabilities	(111,243)	-	(111,243)
Total	8,204,136	-	8,204,136

Islamic Cultural Society Luton Mosque

10. Analysis of charitable funds:

Analysis of Fund movements	Balance b/fwd (£)	Incoming resources (£)	Resources expended (£)	Fund c/fwd (£)
Unrestricted funds:				
Unrestricted general funds	7,777,738	1,007,570	(645,202)	8,140,106

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2024 and confirm that we have supplied all the information and explanations required for these accounts.



Mohammed Saleem
Treasurer

Date: October 28th, 2025

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales - Charity number 1129781

Accounts

Registered Charity Number: 1129781

Financial
Statements
for the
year ended

December 31

2023

Islamic Cultural Society Luton Mosque

Report of the Trustees for the year ended 31 December 2023

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2023 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

Reference and Administrative Information

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Charity Registration Number 1129781

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Luton
LU4 8JD

Custodians Mohammed Ayub
Mohammed Saghir Majid
Mumtaz Ali
Tahir Mahmood Malik

Principal Administrators Mohammed Shafait (President)
Tanvir Munir, Ifraz Iqbal (from 22/03/23) (Secretary)
Mohammed Saleem (Treasurer)

Trustees

Mohammed Shafait	Asrar Sadiq
Punno Khan	Shaker Ali
Mohammed Saleem	Safeer Khan
Amjid Hussain	Tariq Aziz
Yasar Hussain	Arshad Yasin
Nisar Ahmed	Arif Khan
Mohammed Rizwan	Usman Azim
Javed Akhter	Mohammed Arif
Mohammed Qurban (Appointed 22.03.2023)	Ramaiz Khan (Resigned 20.03.2023)
Tanvir Munir (Resigned 05.03.23)	Sajid Sarfraz
Imran Khan (Resigned 21.03.23)	Mohammed Nisar (appointed 22.03.23)
Tayyab Raja (Resigned 02.07.23)	Mahmud Ahmad (appointed 02.07.23)
Ifraz Iqbal	

Accountants RCi Chartered Accountants and Business Advisors
Windsor House
9-15 Adelaide Street, Luton
LU1 5BJ

Bankers Barclays Bank plc
28 George Street, Luton
LU1 2AE

Structure, governance and management

Governing document

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Appointment of trustees

In accordance with the constitution the general members elect 21 trustees for periods of four years.

Objectives

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
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Activities and achievements

How our activities deliver public benefit

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

Islamic Cultural Society Luton Mosque

Religious activities

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Prayers: The Mosque is open for prayers five times a day and is well attended throughout the week.

Festivals: The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, various Islamic events and Islamic awareness.

Community activity

- Health seminars and consultations
- Community Health classes and activities

Principal funding sources

The principal sources of funds for the centre are collections and donations from the membership and the general public.

Plans for the future period

The charity has obtained planning permission to construct a new building to extend its current facilities and services to its membership and the community. Construction work is now underway.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial

Islamic Cultural Society Luton Mosque

statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:



Mohammed Shafait
President of Trustees

Date: October 23rd, 2024

Islamic Cultural Society Luton Mosque

Statement of Financial Activities For the period 1 January 2023 to 31 December 2023

Particulars	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
Incoming resources				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		576,380	-	576,380
Others		343,641		343,641
Sub total		920,021	-	920,021
Investment income		30,600	-	30,600
Activities for generating funds		-	-	-
Income resources from charitable activities		-	-	-
Total incoming resources		950,621	-	950,621
Resources expended				
Cost of generating funds:		-	-	-
Charitable activities	4	613,920		613,920
Governance costs:		-	-	-
Total resources expended		613,920	-	613,920
Net movement in funds		336,701	-	336,701
Reconciliation of funds:				
Total funds brought forward		7,441,037	-	7,441,037
Total funds carried forward		7,777,738	-	7,777,738

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2023

Particulars	Note	Amount (£)	Amount (£)
Fixed assets			
Tangible assets	6		7,222,749
Current assets:			
Debtor less than a year		5177	
Cash at bank and in hand		1,112,404	
Total Current assets		1,117,581	
Current liabilities			
Creditors falling due within one year	7	(445,011)	
Net current assets			672,570
Non Current Liabilities			
Creditors falling due after one year	8		(53,552)
Net assets			7,841,767
The funds of the charity:			
Unrestricted funds	10		7,777,738
General funds			
Total unrestricted funds			7,777,738
Restricted income funds			
Total charity funds:			7,777,738

The notes at pages 8 to 11 form part of these accounts

Approved by the trustees on date and signed on their behalf by:

Mohammed Saleem
Treasurer

Date: October 23rd, 2024

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2023 £nil)

3. Incoming resources from voluntary income

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Friday collection	576,380	-	576,380
Other collection:			
Other collection	169,076	-	169,076
Madrassa Fees	119,565	-	119,565
Khidmat Rent	15,600	-	15,600
Fountain Bookshop rent	15,000	-	15,000
Gift Aid Claim	64,030		64,030
Employment Allowance	5,000		5,000
Total	964,650	-	964,650

4. Charitable activities support costs

Particulars	Charitable activities (£)
Wages & Salaries	349,757
Employer's PAYE & NI Contributions	18,680
Staff Training	3,866
Temporary Staff & Recruitment	990
Accountancy Fees	2,200
Legal and Professional Fees (Allowable)	17,265
Rates & Water	6,504
Light, Heat & Power	35,143
Motor & Travel Expense	12,065
Bank Charges	3,038
Depreciation Charge: Motor Vehicles	12,759
Depreciation Charge: Fixtures & Fittings	58,470
Advertising	285
Event Catering Expenses	21,238
General Insurance	7,574
Computer Expenses	180
Repairs & Maintenance	46,032
Stationery & Postage	2,753
Telephone, Fax & Internet	1,993
Books Purchased	2,872
Charges on Overdue Taxes	5
Cleaning	5,356
Qari Service	2,400
Microphone	996
Fundraising expense	1,500
Total	613,920

5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Islamic Cultural Society Luton Mosque

6. Fixed Assets: tangible assets

Particulars	Freehold property (£)	Motor Vehicle (£)	Fixtures and fittings (£)	Total (£)
Cost/value				
At 1 January 2023	6,670,339	35,215	513,547	7,219,101
Additions	104,679	64,492	51,415	220,586
Disposals			-	-
At 31 December 2023	6,775,018	99,707	564,962	7,439,687
Depreciation				
At 1 January 2023	-	15,021.02	130,689	145,710
Charge for year	-	12,759	58,470	71,228
on Disposals				-
At 31 December 2023	-	27,780	189,159	216,939
Net Book Value				
At 31 December 2023	6,775,018	71,928	375,802	7,222,749

7. Analysis of creditors falling due within one year

Particulars	Amount (£)
Paye	4,222
Accrued Expense	7,447
Wages Control	-158
Qarz-e-Hasana	426,000
QTEC Engineering	7,500
Total	445,011

8. Analysis of creditors falling due after one year

Particulars	Amount (£)
Death Committee Deposits	39,382
Funeral Services Deposits	14,170
Total	53,552

9. Analysis of net assets between funds

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Fixed assets	7,222,749	-	7,222,749
Current assets	1,117,581	-	1,117,581
Current liabilities	(445,011)	-	(445,011)
Non Current liabilities	(53,552)	-	(53,552)
Total	7,841,767	-	7,841,767

10. Analysis of charitable funds:

Analysis of Fund movements	Balance b/fwd (£)	Incoming resources (£)	Resources expended (£)	Fund c/fwd (£)
Unrestricted funds:				
Unrestricted general funds	7,441,037	1,014,651	(613,920)	7,841,768

Independent Examiner's Report to trustees/members of Islamic Cultural Society Luton Mosque

We have examined the financial statements for the period 1 January 2023 to 31 December 2023 found on pages 6 to 11 which have been prepared on the basis of historic cost. The Trustees have confirmed that they do not hold any restricted funds and that all the funds are available to meet the charity's objectives.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43 (2) of the Charities Act 1993) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts;
- Follow the procedures laid down in the General Directories given by the Charity Commission; and
- State whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 41 of the Act) and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 3) To cause us to believe that the accounts do not accord with the records.

For emphasis

The Independent Examination carried out and reported on has been done TOTALLY FREE OF CHARGE. The accounting fees contained within the accounts solely relate to payroll services.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House, 9-15 Adelaide Street, Luton, LU1 5BJ

Date: October 23rd, 2024

Islamic Cultural Society Luton Mosque

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2023 and confirm that we have supplied all the information and explanations required for these accounts.

**Mohammed Saleem
Treasurer**

Date: October 23rd, 2024

A handwritten signature in black ink, appearing to read 'M Saleem', written over the typed name and date.

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales - Charity number 1129781

Accounts

Registered Charity Number: 1129781

Financial
Statements
for the
year ended

December 31

2022

Islamic Cultural Society Luton Mosque

Report of the Trustees for the year ended 31 December 2022

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2022 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

Reference and Administrative Information

Charity Name Islamic Cultural Society Luton Mosque

Charity Registration Number 1129781

Principal Office 2 Westbourne Road
Luton
LU4 8JD

Custodians Chaudry Amin
Mohammed Iqbal
Mahboob Khan

Principal Administrators Mohammed Shafait (President)
Tanvir Munir, Ifraz Iqbal (from 22/03/23) (Secretary)
Mohammed Saleem (Treasurer)

Trustees

Mohammed Shafait	Asrar Sadiq
Punno Khan	Shaker Ali
Mohammed Saleem	Safeer Khan
Amjid Hussain	Tariq Aziz
Yasar Hussain	Arshad Yasin
Nisar Ahmed	Arif Khan
Mohammed Rizwan	Usman Azim
Hamza Ahmad (Stood down 06.11.22)	Javed Akhter
Basharit Ali (Stood down 06.11.22)	Mohammed Arif (appointed 06.11.22)
Mohammed Qurban	Ramaiz Khan
(Stood Down 06.11.22) (appointed 22.03.23)	(appointed 06.11.22) (Resigned 20.03.23)
Tanvir Munir (Resigned 05.03.23)	Sajid Sarfraz (appointed 22.03.22)
Imran Khan (Resigned 21.03.23)	Mohammed Nisar (appointed 22.03.23)
Tayyab Raja (Resigned 02.07.23)	Mahmud Ahmad (appointed 02.07.23)
Ifraz Iqbal (appointed 06.11.22)	

Accountants RCi Chartered Accountants and Business Advisors
Windsor House
9-15 Adelaide Street, Luton
LU1 5BJ

Bankers Barclays Bank plc
28 George Street, Luton
LU1 2AE

Structure, governance and management

Governing document

Islamic Cultural Society Luton Mosque is constituted as a charitable trust registered with Charity Commission on 21 May 2009 under charity registration number 1129781. Its constitution was established by an order of the High Court of Justice on 31 July 1997; as amended on 12 December 1999, 19 October 2008 and 26 April 2009.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and activities provided by the charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

Appointment of trustees

In accordance with the constitution the general members elect 21 trustees for periods of four years.

Objectives

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To arrange for the conduct of religious worship and religious ceremonies relating to births, marriages and death;
- To advance Islamic education among the whole Muslim community of Luton both children and adults;
- To promote by such means as are charitable, racial and religious harmony and to foster good relations between Muslims of Luton and other racial ethnic and religious communities and organizations.

Activities and achievements

How our activities deliver public benefit

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

Religious activities

The Mosque provides facilities for prayers, worship and other activities associated with the Muslim faith. During the year under review we offer a range of religious services and activities.

Prayers: The Mosque is open for prayers five times a day and is well attended throughout the week.

Festivals: The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, administration and advice on Zakat, programmed on the Quran, and Islamic awareness.

Community activity

Health seminars and consultations

Community English Teaching

Principal funding sources

The principal sources of funds for the centre are collections and donations from the membership and the general public.

Plans for the future period

The charity has obtained planning permission to construct a new building to extend its current facilities and services to its membership and the community.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will not continue in business.

Islamic Cultural Society Luton Mosque

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Mohammed Shafait
President of Trustees

Date: October 20th, 2023

Islamic Cultural Society Luton Mosque

Statement of Financial Activities For the period 1 January 2022 to 31 December 2022

Particulars	Note	Unrestricted Funds (£)	Restricted Funds (£)	Total (£)
Incoming resources				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		534,591	-	534,591
Others		230,678		230,678
Sub total		765,269	-	765,269
Investment income		30,600	-	30,600
Activities for generating funds		-	-	-
Income resources from charitable activities		-	-	-
Total incoming resources		795,869	-	795,869
Resources expended				
Cost of generating funds:		-	-	-
Charitable activities	4	513,698		513,698
Governance costs:		-	-	-
Total resources expended		513,698	-	513,698
Net movement in funds		282,171	-	282,171
Reconciliation of funds:				
Total funds brought forward		7,158,866	-	7,158,866
Total funds carried forward		7,441,037	-	7,441,037

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2022

Particulars	Note	Amount (£)	Amount (£)
Fixed assets			
Tangible assets	6		7,073,391
Current assets:			
Debtor less than a year		5,881	
Cash at bank and in hand		1,072,707	
Total Current assets		1,078,588	
Current liabilities			
Creditors falling due within one year	7	(616,727)	
Net current assets			461,862
Non Current Liabilities			
Creditors falling due after one year	8		(94,216)
Net assets			7,441,037
The funds of the charity:			
Unrestricted funds	10		7,441,037
General funds			
Total unrestricted funds			7,441,037
Restricted income funds			
Total charity funds:			7,441,037

The notes at pages 8 to 11 form part of these accounts

Approved by the trustees on date and signed on their behalf by:

Mohammed Saleem
Treasurer

Date: October 20th, 2023

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2021 £nil)

3. Incoming resources from voluntary income

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Friday collection	534,591	-	534,591
Other collection:			
Other collection	107,207	-	107,207
Children fees	118,470	-	118,470
Khidmat Rent	15,600	-	15,600
Fountain Bookshop rent	15,000	-	15,000
Government Grant	5,000		5,000
Total	795,869	-	795,869

4. Charitable activities support costs

Particulars	Charitable activities (£)
Wages and salaries (including Employer NIC)	358,274
Accountancy Fees	4,000
Legal and Professional Fees (Allowable)	9,562
Rates & Water	3,993
Light, Heat & Power	31,671
Motor & Travel Expense	3,517
Bank & Credit Card Charges	2,259
Depreciation Charge: Motor Vehicles	5,048
Depreciation Charge: Fixtures & Fittings	26,138
General Insurance	4,338
Computer Expenses	885
Repairs & Maintenance	54,238
Stationery & Postage	1,600
Telephone, Fax & Internet	2,051
Donations	4,100
Books Purchased	2,024
Total	513,698

5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Islamic Cultural Society Luton Mosque

6. Fixed Assets: tangible assets

Particulars	Freehold property (£)	Motor Vehicle (£)	Fixtures and fittings (£)	Total (£)
Cost/value				
At 1 January 2022	6,670,339	35,215	235,096	6,940,650
Additions	-	-	278,451	278,451
Disposals			-	-
At 31 December 2022	6,670,339	35,215	513,547	7,219,101
Depreciation				
At 1 January 2022	-	9,973	104,551	114,524
Charge for year	-	5,048	26,138	31,186
on Disposals				-
At 31 December 2022	-	15,021	130,689	145,710
Net Book Value				
At 31 December 2022	6,670,339	20,194	382,858	7,073,391

7. Analysis of creditors falling due within one year

Particulars	Amount (£)
Paye	3,286
Accrued Expense	7,120
Wages Control	3,281
Qarz-e-Hasana	475,500
QTEC Engineering	129,540
Superior UK Automotive Ltd	-2,000
Total	616,727

8. Analysis of creditors falling due after one year

Particulars	Amount (£)
Death Committee Deposits	29,127
Funeral Services Deposits	65,088
Total	94,216

Islamic Cultural Society Luton Mosque

9. Analysis of net assets between funds

Particulars	Unrestricted funds (£)	Restricted funds (£)	Total (£)
Fixed assets	7,073,391	-	7,073,391
Current assets	1,078,588	-	1,078,588
Current liabilities	(616,727)	-	(616,727)
Non Current liabilities	(94,216)	-	(94,216)
Total	7,441,037	-	7,441,037

10. Analysis of charitable funds:

Analysis of Fund movements	Balance b/fwd (£)	Incoming resources (£)	Resources expended (£)	Fund c/fwd (£)
Unrestricted funds:				
Unrestricted general funds	7,158,866	795,869	(513,698)	7,441,037

Independent Examiner's Report to trustees/members of Islamic Cultural Society Luton Mosque

We have examined the financial statements for the period 1 January 2022 to 31 December 2022 found on pages 6 to 11 which have been prepared on the basis of historic cost. The Trustees have confirmed that they do not hold any restricted funds and that all the funds are available to meet the charity's objectives.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43 (2) of the Charities Act 1993) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts;
- Follow the procedures laid down in the General Directories given by the Charity Commission; and
- State whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 41 of the Act) and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 3) To cause us to believe that the accounts do not accord with the records.

For emphasis

The Independent Examination carried out and reported on has been done TOTALLY FREE OF CHARGE. The accounting fees contained within the accounts solely relate to payroll services.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House, 9-15 Adelaide Street, Luton, LU1 5BJ

Date: October 20th, 2023

Islamic Cultural Society Luton Mosque

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2022 and confirm that we have supplied all the information and explanations required for these accounts.

Mohammed Saleem
Treasurer

Date: October 20th, 2023

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales - Charity number 1129781

Accounts

Registered Charity Number: 1129781

Financial
Statements
for the
year ended

December 31

2021

Islamic Cultural Society Luton Mosque

Report of the Trustees for the year ended 31 December 2021

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2021 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

Reference and Administrative Information

Charity Name Islamic Cultural Society Luton Mosque

Charity Registration Number 1129781

Principal Office 2 Westbourne Road
Luton
LU4 8JD

Custodians Chaudry Amin
Mohammed Iqbal
Mahboob Khan

Principal Administrators Mohammed Shafait (President)
Tanvir Munir (Secretary)
Mohammed Saleem (Treasurer)

Trustees

Mohammed Saleem
Mohammed Shafait
Jawed Akhtar Khan
Arshad Yasin
Nisar Ahmed
Mohammad Qurban
Yasar Hussain
Basharit Ali
Hamza Ahmad
Tayyab Raja
Shakar Ali

Usman Azim
Punu Khan
Tanvir Munir
Tariq Aziz
Mohammed Imran Khan
Arif Khan
Mohammed Safeer Khan
Amjid Hussain
Mohammed Rizwan
Asrar Sadiq

Accountants RCi Chartered Accountants and Business Advisors
Windsor House
9-15 Adelaide Street, Luton
LU1 5BJ

Bankers Barclays Bank plc
28 George Street, Luton
LU1 2AE

Structure, governance and management

Governing document

Islamic Cultural Society Luton Mosque is constituted as a charitable trust registered with Charity Commission on 21 May 2009 under charity registration number 1129781. Its constitution was established by an order of the High Court of Justice on 31 July 1997; as amended on 12 December 1999, 19 October 2008 and 26 April 2009.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and activities provided by the charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

Appointment of trustees

In accordance with the constitution the general members elect 21 trustees for periods of four years.

Objectives

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To arrange for the conduct of religious worship and religious ceremonies relating to births, marriages and death;
- To advance Islamic education among the whole Muslim community of Luton both children and adults;
- To promote by such means as are charitable, racial and religious harmony and to foster good relations between Muslims of Luton and other racial ethnic and religious communities and organizations.

Activities and achievements

How our activities deliver public benefit

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

Islamic Cultural Society Luton Mosque

Religious activities

The Mosque provides facilities for prayers, worship and other activities associated with the Muslim faith. During the year under review we offer a range of religious services and activities.

Prayers: The Mosque is open for prayers five times a day and is well attended throughout the week.

Festivals: The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, administration and advice on Zakat, programmed on the Quran, and Islamic awareness.

Community activity

Health seminars and consultations

Community English Teaching

Principal funding sources

The principal sources of funds for the centre are collections and donations from the membership and the general public.

Plans for the future period

The charity has obtained planning permission to construct a new building to extend its current facilities and services to its membership and the community.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations

Islamic Cultural Society Luton Mosque

2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Mohammed Shafait
President of Trustees

Date: September 05th, 2022

Islamic Cultural Society Luton Mosque

Statement of Financial Activities
For the period 1 January 2021 to 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Incoming resources				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		442,981	-	442,981
Others		341,942		341,942
		<u>784,923</u>	<u>-</u>	<u>784,923</u>
Investment income		30,100	-	30,100
Activities for generating funds		-	-	-
Income resources from charitable activities		-	-	-
Total incoming resources		<u>815,023</u>	<u>-</u>	<u>815,023</u>
Resources expended				
Cost of generating funds:		-	-	-
Charitable activities	4	397,685		397,685
Governance costs:		-	-	-
Total resources expended		<u>397,685</u>	<u>-</u>	<u>397,685</u>
Net movement in funds		417,338	-	417,338
Reconciliation of funds:				
Total funds brought forward		6,741,528	-	6,741,528
Total funds carried forward		<u>7,158,866</u>	<u>-</u>	<u>7,158,866</u>

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2021

	Note	2021	
		£	£
Fixed assets			
Tangible assets	6		6,826,126
Current assets:			
Cash at bank and in hand		<u>923,046</u>	
Total Current assets		<u>923,046</u>	
Current liabilities			
Creditors falling due within one year	7	<u>(533,849)</u>	
Net current assets			389,197.06
Non Current Liabilities			
Creditors falling due after one year	8		(56,457)
Net assets			<u><u>7,158,866</u></u>
The funds of the charity:			
Unrestricted funds	10		7,158,866
General funds			
Total unrestricted funds			<u>7,158,866</u>
Restricted income funds			
Total charity funds:			<u><u>7,158,866</u></u>

The notes at pages 8 to 11 form part of these accounts

Approved by the trustees on date and signed on their behalf by:

Mohammed Saleem
Treasurer

Date: September 05th, 2022

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2020 £nil)

3. Incoming resources from voluntary income

	Unrestricted funds £	Restricted funds £	Total 2021 £
Friday collection	442,981	-	442,981
Other collection			
Children fee	99,852	-	99,852
Gift aid donation	49,980	-	49,980
Other Government Grants	4,000	-	4,000
Other income (other than Friday collection)	218,210	-	218,210
Flood donation, qurbani etc	-		0
Total	815,023	-	815,023

Islamic Cultural Society Luton Mosque

4. Charitable activities support costs

	Charitable activities £
Wages and salaries (including Employer NIC)	249,976
Water rates	594
Insurance	7,604
Gas & Electricity	33,089
Repairs and maintenance	64,855
Printing, postage and stationery	420
Telephone	2,061
Legal Fees	4,510
Accountancy	4,000
Advertisement	354
Motor Expense	837
Depreciation on Motor Vehicle	6,426
Depreciation on FF & equipments	22,646
Loss on sales of asset	313
	397,685

5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

6. Fixed Assets: tangible assets

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
Cost/value				
At 1 January 2021	6,670,339	39,165	221,836	6,931,340
Additions	-	-	13,260	13,260
Disposals		(3,950)	-	(3,950)
At 31 December 2021	6,670,339	35,215	235,096	6,940,650
Depreciation				
At 1 January 2021	-	5,084	81,905	86,989
Charge for year	-	6,426	22,646	29,072
on Disposals		(1,537)		(1,537)
At 31 December 2021	-	9,973	104,551	114,524
Net Book Value				
At 31 December 2021	6,670,339	25,242	130,545	6,826,126

Islamic Cultural Society Luton Mosque

7. Analysis of creditors falling due within one year

	2021
	£
Qarz-e-Hasana	510,500
Paye	3,065
Accruals	20,284
	<u>533,849</u>

8. Analysis of creditors falling due after one year

	2021
	£
Death Committee Deposits	16,052
Funeral Services Deposits	40,405
	<u>56,457</u>

9. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
Fixed assets	6,826,126	-	6,826,126
Current assets	923,365	-	923,365
Current liabilities	(533,849)	-	(533,849)
Non Current liabilities	(56,776)	-	(56,776)
	<u>7,158,866</u>	<u>-</u>	<u>7,158,866</u>

10. Analysis of charitable funds:

	Balance b/fwd	Incoming resources	Resources expended	Fund c/fwd
	£	£	£	£
Unrestricted funds:				
Unrestricted general funds	<u>6,741,528</u>	<u>815,023</u>	<u>(397,685)</u>	<u>7,158,866</u>

Independent Examiner's Report to trustees/members of Islamic Cultural Society Luton Mosque

We have examined the financial statements for the period 1 January 2021 to 31 December 2021 found on pages 6 to 11 which have been prepared on the basis of historic cost. The Trustees have confirmed that they do not hold any restricted funds and that all the funds are available to meet the charity's objectives.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43 (2) of the Charities Act 1993) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts;
- Follow the procedures laid down in the General Directories given by the Charity Commission; and
- State whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 41 of the Act) and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 3) To cause us to believe that the accounts do not accord with the records.

For emphasis

The Independent Examination carried out and reported on has been done TOTALLY FREE OF CHARGE. The accounting fees contained within the accounts solely relate to payroll services.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House, 9-15 Adelaide Street, Luton, LU1 5BJ

Date: September 05th, 2022

Islamic Cultural Society Luton Mosque

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2021 and confirm that we have supplied all the information and explanations required for these accounts.

Mohammed Saleem
Treasurer

Date: September 05th, 2022

ISLAMIC CULTURAL SOCIETY LUTON MOSQUE

England & Wales - Charity number 1129781

Accounts

Registered Charity Number: 1129781

Financial
Statements
for the
year ended

December 31

2020

Islamic Cultural Society Luton Mosque

Report of the Trustees for the year ended 31 December 2020

The trustees present their annual report and unaudited financial statements for the year ended 31 December 2020 and confirm they comply with Charities Act 1993, as amended by Charities Act 2006, the trust deed and the Charities SORP 2005.

Reference and Administrative Information

Charity Name Islamic Cultural Society Luton Mosque

Charity Registration Number 1129781

Principal Office 2 Westbourne Road
Luton
LU4 8JD

Custodians Chaudry Amin
Mohammed Iqbal
Mahboob Khan

Principal Administrators Mohammed Shafait (President)
Tanvir Munir (Secretary)
Mohammed Saleem (Treasurer)

Trustees

Mohammed Saleem
Mohammed Shafait
Jawed Akhtar Khan
Arshad Yasin
Nisar Ahmed
Mohammad Qurban
Yasar Hussain
Basharit Ali
Hamza Ahmad
Tayyab Raja
Shakar Ali

Usman Azim
Punu Khan
Tanvir Munir
Tariq Aziz
Mohammed Imran Khan
Arif Khan
Mohammed Safeer Khan
Amjid Hussain
Mohammed Rizwan
Asrar Sadiq

Accountants RCi Chartered Accountants and Business Advisors
Windsor House
9-15 Adelaide Street, Luton
LU1 5BJ

Bankers Barclays Bank plc
28 George Street, Luton
LU1 2AE

Structure, governance and management

Governing document

Islamic Cultural Society Luton Mosque is constituted as a charitable trust registered with Charity Commission on 21 May 2009 under charity registration number 1129781. Its constitution was established by an order of the High Court of Justice on 31 July 1997; as amended on 12 December 1999, 19 October 2008 and 26 April 2009.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or any other financial benefits.

The trustees meet together as a body monthly and are responsible for all decisions taken in relation to running the Mosque and the community facilities and activities provided by the charity. To assist in the smooth running of the charity the trustees have set up sub-committees that help them oversee certain aspects of the organization's work.

Appointment of trustees

In accordance with the constitution the general members elect 21 trustees for periods of four years.

Objectives

The objectives of the charity are set out in the charity's trust deed and are summarized as follows:

- To maintain and administer the Mosque as a place for religious worship in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To advance the religion of Islam in accordance with the beliefs and practices of Ahle Sunnat-Wal-Jamaat Brehlvi thought;
- To arrange for the conduct of religious worship and religious ceremonies relating to births, marriages and death;
- To advance Islamic education among the whole Muslim community of Luton both children and adults;
- To promote by such means as are charitable, racial and religious harmony and to foster good relations between Muslims of Luton and other racial ethnic and religious communities and organizations.

Activities and achievements

How our activities deliver public benefit

A wide range of activities are carried out in pursuance of its charitable aims. The trustees consider that these activities, summarized below, provide benefit both to those who worship at our Mosque and the wider community of Luton.

Islamic Cultural Society Luton Mosque

Religious activities

The Mosque provides facilities for prayers, worship and other activities associated with the Muslim faith. During the year under review we offer a range of religious services and activities.

Prayers: The Mosque is open for prayers five times a day and is well attended throughout the week.

Festivals: The organisation celebrates all the major events of the Islamic faith, including Ramadan, Eid-ul Adha and Eid-ul Fitr and the birth of Prophet Muhammed (Peace be upon him).

Other key activities of the centre include Funeral services, Civil marriage and Nikah, Quran classes, administration and advice on Zakat, programmed on the Quran, and Islamic awareness.

Community activity

Health seminars and consultations

Community English Teaching

Principal funding sources

The principal sources of funds for the centre are collections and donations from the membership and the general public.

Plans for the future period

The charity has obtained planning permission to construct a new building to extend its current facilities and services to its membership and the community.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK GAAP).

The applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources of charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are responsible and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that financial statements comply with the Charities Act 1993, The Charity (Accounts and Reports) Regulations

Islamic Cultural Society Luton Mosque

2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees for the purpose of charity law who served during the year and up to the date of this report are set out on page 1.

Approved by the trustees and signed on its behalf by:

Mohammed Shafait
President of Trustees

Date: September 30, 2021

Islamic Cultural Society Luton Mosque

Statement of Financial Activities
For the period 1 January 2020 to 31 December 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Incoming resources				
Incoming resources from generated funds:	3			
Voluntary income:				
Friday prayers		281,298	0	281,298
Others		489,764		489,764
		<u>771,062</u>	<u>0</u>	<u>771,062</u>
Investment income		33,355	-	33,355
Activities for generating funds		-	-	-
Income resources from charitable activities		0	-	0
Total incoming resources		<u>804,417</u>	<u>0</u>	<u>804,417</u>
Resources expended				
Cost of generating funds:		-	-	-
Charitable activities	4	587,560		587,560
Governance costs:		-	-	-
Total resources expended		<u>587,560</u>	<u>0</u>	<u>587,560</u>
Net movement in funds		216,857	-	216,857
Reconciliation of funds:				
Total funds brought forward		6,524,671	-	6,524,671
Total funds carried forward		<u>6,741,528</u>	<u>-</u>	<u>6,741,528</u>

Islamic Cultural Society Luton Mosque

Balance Sheet as at 31 December 2020

		2020	
	Note	£	£
Fixed assets			
Tangible assets	6		6,844,351
Current assets:			
Cash at bank and in hand		<u>456,834</u>	
Total Current assets		<u>456,834</u>	
Current liabilities			
Creditors falling due within one year	7	<u>(551,207)</u>	
Net current assets			(94,373)
Non Current Liabilities			
Creditors falling due after one year	8		(8,450)
Net assets			<u><u>6,741,528</u></u>
The funds of the charity:			
Unrestricted funds	10		6,741,528
General funds			
Total unrestricted funds			<u>6,741,528</u>
Restricted income funds			
Total charity funds:			<u><u>6,741,528</u></u>

The notes at pages 8 to 11 form part of these accounts

Approved by the trustees on date and signed on their behalf by:

Mohammed Saleem
Treasurer

Date: September 30, 2021

Notes to financial statements

1. Accounting policies

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005) issued in 2005 and applicable UK Accounting Standards and the Charities Act 1993.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the terms of a specific appeal at any time and under the terms for public collection of Zakat in accordance with the teachings of Islam.

(c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations at Friday prayers and grants and is included in full in the statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where there are performances or services deliverables required by the terms of the grant, are accounted for as the charity earns the right to payment through its performance. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided are in the nature of professional services where a fee would otherwise be charged, in which the donated service is valued at their chargeable rate.

Investment income is included when receivable.

Incoming resources from charitable trading activity is accounted for when earned.

(d) Resources expended

Liabilities are recognized as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(f) Allocation of overhead and support costs

Supports costs include administrative cost for charitable activities.

Islamic Cultural Society Luton Mosque

(g) Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct pay and non-pay costs and support costs relating to those activities.

(h) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. The freehold property is valued at historic cost and it is not depreciated.

Asset category	Annual rate
Freehold land and buildings	nil
Fixtures and fittings	15%
Motor Vehicle	20%

2. Related party transactions and trustees' remuneration

Trustees received no emoluments (2019 £nil)

3. Incoming resources from voluntary income

	Unrestricted funds £	Restricted funds £	Total 2020 £
Friday collection	281,298	-	281,298
Other collection			
Children fee	57,997	-	57,997
Gift aid donation	0	-	0
Other income (other than Friday collection)	431,767	-	431,767
Flood donation, qurbani etc	-	-	0
Total	771,062	0	771,062

Islamic Cultural Society Luton Mosque

4. Charitable activities support costs

	Charitable activities £
Wages and salaries (including Employer NIC)	247,129
Water rates	4,868
Insurance	4,007
Gas & Electricity	23,456
Repairs and maintenance	53,722
Printing, postage and stationery	1,007
Telephone	1,926
Legal Fees	11,788
Accountancy	2,000
Advertisement	510
Bank Charge	308
Motor Expense	8,962
Depreciation on Motor Vehicle	2,734
Depreciation on FF & equipments	19,494
Sundry Expenses	20,074
Books Purchase	484
LBC Cemetery Payments	138,240
Funeral Expenses	45,171
Radio Purchase	1,678
	587,560

5. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

6. Fixed Assets: tangible assets

	Freehold property £	Motor Vehicle £	Fixtures and fittings £	Total £
Cost/value				
At 1 January 2020	6,661,256	11,750	173,438	6,846,444
Additions	9,083	27,415	48,398	84,896
Disposals				0
At 31 December 2020	6,670,339	39,165	221,836	6,931,340
Depreciation				
At 1 January 2020	-	2,350	62,411	64,761
Charge for year on Disposals	-	2,734	19,494	22,228
At 31 December 2020	-	5,084	81,905	86,989
Net Book Value				
At 31 December 2020	6,670,339	34,081	139,931	6,844,351

Islamic Cultural Society Luton Mosque

7. Analysis of creditors falling due within one year

	2020
	£
Qarz-e-Hasana	524,500
Paye	1,322
Accruals	25,385
	<u>551,207</u>
	<u>551,207</u>

8. Analysis of creditors falling due after one year

	2020
	£
Death Committee Deposits	8,450
	<u>8,450</u>
	<u>8,450</u>

9. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
Fixed assets	6,844,351	-	6,844,351
Current assets	456,834	-	456,834
Current liabilities	(551,207)	-	(551,207)
Non Current liabilities	(8,450)	-	(8,450)
	<u>6,741,528</u>	<u>-</u>	<u>6,741,528</u>
	<u>6,741,528</u>	<u>-</u>	<u>6,741,528</u>

10. Analysis of charitable funds:

	Balance b/fwd	Incoming resources	Resources expended	Fund c/fwd
	£	£	£	£
Unrestricted funds:				
Unrestricted general funds	6,524,671	804,417	(587,560)	6,741,528
	<u>6,524,671</u>	<u>804,417</u>	<u>(587,560)</u>	<u>6,741,528</u>
	<u>6,524,671</u>	<u>804,417</u>	<u>(587,560)</u>	<u>6,741,528</u>

Independent Examiner's Report to trustees/members of Islamic Cultural Society Luton Mosque

We have examined the financial statements for the period 1 January 2020 to 31 December 2020 found on pages 6 to 11 which have been prepared on the basis of historic cost. The Trustees have confirmed that they do not hold any restricted funds and that all the funds are available to meet the charity's objectives.

Respective Responsibilities of Trustees and Examiner

The charity's trustees consider that an audit is not required for this year (under section 43 (2) of the Charities Act 1993) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts;
- Follow the procedures laid down in the General Directories given by the Charity Commission; and
- State whether particular matters have come to our attention.

Basis of Independent Examiner's Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of our examination, no matter has come to our attention:

- 1) Which gives us reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that proper accounting records are kept (in accordance with section 41 of the Act) and accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act;
- 2) To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
- 3) To cause us to believe that the accounts do not accord with the records.

For emphasis

The Independent Examination carried out and reported on has been done TOTALLY FREE OF CHARGE. The accounting fees contained within the accounts solely relate to payroll services.

Independent Examiner's Name: Dr M S I Choudhury, PhD, FCA

Relevant professional qualification or body: ICAEW

Address: Windsor House, 9-15 Adelaide Street, Luton, LU1 5BJ

Date: September 30, 2021

Islamic Cultural Society Luton Mosque

Approval of Accounts

We hereby approve the attached accounts for the period ended 31 December 2020 and confirm that we have supplied all the information and explanations required for these accounts.

Mohammed Saleem
Treasurer

Date: September 30, 2021